In the new set up as the Accountant-General is not required to undertake the work of verification of the documentary evidence in support of the date of birth of a Gazetted Officer, Note 1 of paragraph 27 (*a*) of the Annexure to the Mysore Civil Account Code, Volume I, is deleted.

In future, the work of verification of the dates of birth of Gazetted Officers also may be done by the Heads of Departments, and for purposes of audit, it is sufficient that the dates of birth of officers directly recruited to the State Services are communicated to the Accountant-General, Mysore, by Government in the Administrative Department concerned.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Issues revised procedure of Accounting of Establishment Charges of the Public Works Department in the Works Account.

READ—

Letter No. 343— WM-GC.,dated the 1st August 1952, from the Accountant-General, Mysore, Bangalore, suggesting, for reasons furnished, revised procedure of Accounting of Establishment charges of Public Works Department in the Works Account.

2. Un-official Note No. 290, dated the 26th September 1952, from the Chief Engineer of Mysore, Bangalore, furnishing his views on the proposal.

ORDER NO. FL. (B) 9604-7—C.R. 41-52-2, DATED BANGALORE, THE 17TH NOVEMBER 1952.

Charges for Establishment of Public Works Department paid in treasuries are to be accounted for in the Audit Office directly under the minor head "Establishment" of the Public Works service heads concerned and should not, therefore, enter the Divisional Accounts These Establishment Charges are apportioned in the Audit Office at the end of the year among the several major heads as laid down in paragraph 512 of the Mysore Public Works Account Code.

2. The Accountant-General points out that, in actual practice, Establishment Charges are being provided for under Works Estimates in several cases, contrary to rules and that in such cases the Establishment Charges are, in the first instance, debited to the Remittance Head "S. Remittances—P.W. Remittances—(iii) Other Remittances—(b) Items Adjustable by P.W.D." which are subsequently cleared by debit to the works concerned in the Divisional Accounts on advices sent from the Audit Office. He states that this procedure of adjusting the Establishment Charges to Works Estimates involves great delay and consequently results in heavy balances outstanding under the head "Items Adjustable by P.W.D." The Accountant-General, therefore, recommends the adoption of the procedure indicated in Articles 38 to 42 of Government of India Account Code, Volume III, which is the procedure obtaining in Part "A" States.

3. After consideration of the facts, it is directed that the following procedure laid down in Articles 38 to 42 of the Government of India Account Code, Volume III, be adopted from the year 1952-53 :—

"I. Charges on account of general services, like Establishment and Tools and Plant, should be classified in the accounts under the appropriate sub-head under the minor heads 'Establishment' and 'Tools and Plant' as the case may be, of the major head under which the division is classified for the purpose and, save as provided hereafter, no attempt should be made ordinarily to include in the cost of an individual work or another major head of expenditure any portion of expenditure on account of those services.

"II. As an exception to the foregoing rule, the undermentioned special establishments should be debited as indicated below :—

"(i) purely revenue establishment employed entirely on the management of Irrigation, Navigation, or Drainage Works, and on the assessment, etc., of connected revenue, to the sub-division, 'Working Expenses' of the major head 'XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept' or to the major head '18—Other Revenue Expenditure financed from Ordinary Revenues,' as the case may be;

"*Note*:—If in any division of a circle of superintendence, the charges of this special establishment cannot be allotted accurately to either of these two heads, the entire revenue establishment of the circle should be treated as 'Joint Revenue Establishment XVII and 18' though it will be classified, in the first instance, in accordance with the general rule in I.

"(ii) establishment employed on large irrigation surveys for new projects to the surveys concerned under the head '18—Other Revenue Expenditure financed from Ordinary Revenues—Miscellaneous Expenditure.'

"(iii) establishment employed on famine relief works to the head '54—A. Famine Relief.'

"(iv) establishment employed in workshops, of a quasi-commercial character, to the workshop concerned under the major head under which its maintenance charges may be classified.

"III. Subject to such general or special orders issued by Government in this behalf, pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate supervision of departmental labour, stores, and machinery in connection with such a work may be debited to the account of that work.

"IV. The cost of special tools and plant, *i.e.*, tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project and of a nature not usually to be found in the general stores of the State or Administration, should be treated as a direct charge to that work or project.

"V. When the charges on account of establishment and tools and plant of a division are met out of a single major head in the first instance, a share of such charges may be debited, where necessary, to other major heads or accounts concerned in accordance with such methods as may be prescribed by Government in consultation with the Accountant-General. Similarly, the cost of special tools and plant (such as dredgers, etc.) debited to a single head in the accounts, may be distributed over the several sub-heads of works, in accordance with such methods as the Government may determine in consultation with the Accountant-General."

4. Necessary amendments to the Mysore Public Works Account Code will issue separately.

M. SHAMANNA,
Secretary to Government,
Finance Department.

LOCAL SELF-GOVERNMENT SECRETARIAT

Issues directions regarding the forwardal of the Cash Accounts of the Town Municipalities to the Audit Offices.

READ—

Official Memorandum No. L. 8911-9029—Ml. 24-51-15, dated 19th November 1951 directing the Presidents of the Town Municipal Councils to arrange for the prompt and regular submission of the monthly Cash Accounts to the Controller, State Accounts Department.

2. Circular No. 1464—CSA., dated 6th July 1951 from the Controller, State Accounts Department, directing that the monthly Cash Accounts and other periodical returns be sent direct to the Assistant Controller in charge of the respective Local Audit Circles.